

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF MISSISSIPPI
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Civil No. 2:20-cv-43-KS-JCG

**EVERETT FARM, LLC; MAJOR EVERETT;
OSMOND EVERETT, JR.; OSMOND EVERETT;
VINCENT EVERETT AS TRUSTEE of the
V.E. TRUST; the V.E. TRUST AS TRUSTEE OF
THE C.E. TRUST; REGIONS BANK, INC.;
WEYERHAEUSER COMPANY;
BENNETT HILLS, INC.; and
DAN P. CHOQUETTE,**

Defendants.

COMPLAINT OF THE UNITED STATES

The United States of America states claims against the Defendants, alleging as follows:

NATURE OF THE ACTION

1. By bringing this action, the United States requests that this Court:
 - (a) reduce to judgment the unpaid corporate (Form 1120) federal income taxes for tax years 2006, 2007, and 2008 (the “**Tax Liabilities**”) owed to the United States by Everett Farm, LLC (the “**LLC**”);
 - (b) order the foreclosure of the federal tax liens that arose upon the assessments of the Tax Liabilities against three parcels of real property in Lawrence County, Mississippi (such parcels being fully described and identified in paragraph 16 below and referred to herein as “**Parcel 1**,”

“Parcel 2,” or **Parcel 3**, and collectively referred to herein as the **“Property”**) in which any interests of the LLC and/or its members and/or any interests of the purported transferee of the Property are encumbered with the federal tax liens, authorize the sale of the Property, and direct that the proceeds of sale be applied to the Tax Liabilities and the claims of the other parties herein, according to the priorities of those claims to and upon the Property as determined by this Court.

JURISDICTION AND VENUE

2. This Court has jurisdiction over the subject matter of this civil action under U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

3. This action is commenced under 26 U.S.C. § 7401 at the direction of the Attorney General of the United States with the authorization of and at the request of the Chief Counsel of the Internal Revenue Service (the **“IRS”**), a duly authorized delegate of the Secretary of the Treasury.

4. Venue is proper in the Southern District of Mississippi under 28 U.S.C. §§ 1391(b) and 1396 because the Tax Liabilities arose there, the Property upon which the federal tax liens are to be foreclosed is located within the District, and the Defendants may claim interests in the Property located in Lawrence County, Mississippi.

THE PARTIES

5. The Plaintiff is the United States of America.

6. Defendant Everett Farm, LLC is a Limited Liability Company organized under the laws of the State of Mississippi. The LLC was formed on February 5, 1999, and the Mississippi Secretary of State administratively dissolved it on December 5, 2011. The LLC is

liable for the Tax Liabilities at issue, and is the former record title holder of the Property upon which the United States seeks to have this Court foreclose the federal tax liens that arose upon the assessments of the Tax Liabilities.

7. Major Everett is named a defendant in this action in the following capacities: (a) as a Member/Manager of the administratively dissolved LLC; (b) on information and belief, either as a distributee of assets of the dissolved LLC and/or as a transferee of the Property to the V.E. Trust as Trustee of the C.E. Trust; and (c) under 26 U.S.C. § 7403(b), as an individual who may claim an interest to or upon the Property.

8. Defendant Osmond Everett, Jr. is named a defendant in this action in the following capacities: (a) as a Member/Manager of the administratively dissolved LLC; (b) on information and belief, either as a distributee of assets of the dissolved LLC and/or as a transferee of the Property to the V.E. Trust as Trustee of the C.E. Trust, and (c) under 26 U.S.C. § 7403(b), as an individual who may claim an interest to or upon the Property.

9. Defendant Osmond Everett is named a defendant in this action in the following capacities: (a) on information and belief, as a Member/Manager of the administratively dissolved LLC; (b) on information and belief, either as a distributee of assets of the dissolved LLC and/or as a transferee of the Property to the V.E. Trust as Trustee of the C.E. Trust, and (c) under 26 U.S.C. § 7403(b), as an individual who may claim an interest to or upon the Property.

10. Vincent Everett is named a defendant in this action as, on information and belief, the Trustee of the V.E. Trust which, in turn, is the Trustee of the C.E. Trust, the current purported record title holder of the Property. Vincent Everett and/or the V.E. Trust may claim an interest to or upon the Property and are named as defendants under 26 U.S.C. § 7403(b).

11. The V.E. Trust is named a defendant in this action as the Trustee of the C.E. Trust, the current purported record title holder of the Property. The V.E. Trust and/or the C.E. Trust may claim an interest to or upon the Property and are named as defendants under 26 U.S.C § 7403(b).

12. Regions Bank, Inc., as the successor to Union Planters Bank, is a corporation organized under the laws of the State of Alabama. It is named as a defendant under 26 U.S.C. § 7403(b) because it may claim an interest in the Property as the holder of two Deeds of Trust (between Union Planters Bank and Everett Farm, LLC) recorded in the records of the Chancery Clerk of Lawrence County, Mississippi, at Deed of Trust Book 401/ pages 557-563 (on January 7, 2004) and Deed of Trust Book 406/pages 66-72 (on June 21, 2004) with regard to Regions Bank Customer Number xx-xxxx247870, Obligation xxxxxx9001. On information and belief, the LLC has satisfied the obligation of up to \$66,992.50 identified in the Deeds of Trust, but no act of cancellation or satisfaction releasing the Deeds of Trust as to the Property has ever been recorded in Lawrence County, Mississippi.

13. Weyerhaeuser Company is a corporation organized under the laws of the State of Washington that is named as a defendant under 26 U.S.C. § 7403(b) because it may claim an interest in the Property by virtue of its reservation of mineral rights and/or other property interests in its original transfer of the Property to Everett Farm, LLC in 2005.

14. Bennett Hills, Inc., a corporation organized under the laws of the State of Mississippi, is named as a defendant under 26 U.S.C. § 7403(b) because it may claim an interest in Parcel 2 by virtue of its having paid the unpaid ad valorem taxes due on Parcel 2 for tax year 2017 at a tax sale of Parcel 2 conducted by the Chancery Clerk of Lawrence County, Mississippi, on August 27, 2018.

15. Dan P. Choquette is named as a defendant under 26 U.S.C. § 7403(b) because he may claim an interest in Parcel 2 by virtue of his having paid the unpaid ad valorem taxes due on Parcel 2 for tax year 2018 at a tax sale of Parcel 2 conducted by the Chancery Clerk of Lawrence County, Mississippi, on August 26, 2019.

THE PROPERTY (PARCEL 1, PARCEL 2, AND PARCEL 3)

16. The Property at issue in this action is the land with all improvements and appurtenances thereto (including without limitation any residence or other structure thereon) comprising three parcels of real property located at 288 Everett Road, New Hebron, Mississippi 39140 in Lawrence County, Mississippi. **Parcel 1** is more particularly described as follows:

Township 9 North, Range 21 West

First

Section 13: 6.77 acres of land, more or less, lying in the SE ¼ of NW ¼, said 6.77 acres being more fully described as follows, to-wit:

Beginning at the NW corner of the SW ¼ of NE ¼ of Section 13, T9N, R21W, Lawrence County, Mississippi; thence run South 00 deg. 18 min. 43 sec. West, 775.64 feet to the south margin of Everett Lane for the POINT OF BEGINNING of the following described parcel: thence run South 00 deg. 18 min. 43 sec. West, 551.42 feet; thence run North 89 deg. 25 min. 07 sec. West, 932.87 feet to an iron pin found; thence run North 89 deg. 25 min. 07 sec. West, 218.06 feet to the south margin of Everett Lane; thence run along margin of said lane for the next six calls: North 66 deg. 02 min. 33 sec. East, 273.86 feet; thence run North 57 deg. 39 min. 32 sec. East, 200.52 feet; thence run North 69 deg. 19 min. 27 sec. East, 149.03 feet; thence run North 82 deg. 42 min. 54 sec. East 256.48 feet; thence North 66 deg. 32 min. 01 sec. East, 86.41 feet; thence run North 52 deg. 18 min. 41 sec. East, 329.93 feet back to the POINT OF BEGINNING.

Parcel 2 (19.35 acres) and **Parcel 3** (15.06 acres) are more particularly described as follows:

Township 9 North, Range 21 West

Second

Section 13 & 14: 34.41 acres of land, more or less, lying in the SW ¼ of SW ¼ of Section 13 (19.35 acres) and in the SE ¼ of SE ¼ of Section 14 (15.06 acres), said 34.41 acres being more fully described as follows, to-wit:

Beginning at the SE corner of the SW ¼ of SW ¼ of Section 13, T9N, R21W, Lawrence County, Mississippi; thence run North 00 deg. 39 min. 50 sec. West 665.93 feet to a lighter knot found; thence run North 89 deg. 25 min. 07 sec. West 1,314.19 feet to a steel corner post; thence run North 00 deg. 06 min. 00 sec. West, 232.35 feet to the south margin of Everett Lane; thence

run along margin of land of said lane for the next six calls: South 45 deg. 19 min. 13 sec. West, 177.91 feet; thence run south 62 deg. 47 min. 12 sec. West 215.45 feet; thence run South 70 deg. 16 min. 07 sec. West, 634.15 feet; thence run South 58 deg. 14 min. 20 sec. West, 113.31 feet; thence run South 45 deg. 06 min. 23 sec. West, 312.39 feet; thence run South 33 deg. 05 min. 59 sec. West, 176.02 feet; thence run South 89 deg. 00 min. 00 sec. East, 2,321.43 feet; thence run North 00 deg. 39 min. 50 sec. West, 165.00 feet; thence run South 89 deg. 00 min. 00 sec. East, 264.00 feet; then run South 00 deg. 39 min. 50 sec. East, 165.00 feet; thence run South 89 deg. 00 min. 00 sec., East, 66.00 feet back to the POINT OF BEGINNING, said Parcel Containing 34.41 acres, more or less, and being a part of the Southwest ¼ of the Southwest ¼ of Section 13, and a part of the Southeast ¼ of the Southeast ¼ of Section 14, Township 9 North, Range 21 West, Lawrence County, Mississippi.

COUNT ONE

REDUCTION TO JUDGMENT OF THE UNPAID BALANCES OF THE 2006, 2007, and 2008 CORPORATE (FORM 1120) FEDERAL INCOME TAX LIABILITIES OF EVERETT FARM, LLC

17. The United States restates and realleges paragraphs 1 through 16 of this Complaint as if the contents of those paragraphs were fully set forth in this paragraph 17.

18. On the dates and in the amounts set forth in the table below, a delegate of the Secretary of the Treasury made assessments, in accordance with law, against Everett Farm, LLC for its corporate (Form 1120) federal income taxes for tax years 2006, 2007, and 2008. In addition, with regard to these corporate income tax liabilities, interest, penalties, and statutory additions were assessed against Everett Farm, LLC as follows:

| Year | Assessment Date | Tax | Penalties | Interest |
|-------------|------------------------|---------------|------------------------------|-----------------|
| 2006 | 11/05/2012 | \$ 115,960.00 | \$ 17.00* | \$ 45,011.43 |
| | 06/03/2013 | | \$ 26,030.80** | |
| | 11/07/2016 | | \$ 7,537.40* \$ 21,433.46 | |
| 2007 | 11/05/2012 | \$ 41,366.00 | \$ 8,273.20** | \$ 8,949.24 |
| | 06/03/2013 | | \$ 2,688.79* | |
| | 11/07/2016 | | \$ 7,652.71* | |

| | | | | |
|------|------------|--------------|---------------|--------------|
| 2008 | 12/03/2012 | \$ 94,285.00 | \$ 216.00* | \$ 15,821.06 |
| | | | \$ 2,835.00** | |
| | 06/03/2013 | | \$ 5,209.67* | |

(1)*Late-payment penalty; (2) **Accuracy-Related Penalty

19. As provided by law, the IRS gave notice of the assessments regarding the LLC's federal income tax liabilities for tax years 2006, 2007, and 2008 (described in paragraph 18 above) to the LLC and made demand for payment upon the LLC for these liabilities. Despite notice of these assessments and demand for payment, the LLC has failed to pay the amounts assessed against it, plus the additional interest, penalties, and other applicable statutory additions according to law that have continued to accrue since the assessment dates of the Tax Liabilities. As a consequence, after application of all payments and credits from all sources, there remains due and owing to the United States from Everett Farm, LLC as of February 18, 2020, the sum of **\$626,777.87**, plus interest and statutory additions thereafter as provided by law.

COUNT TWO

FORECLOSURE OF THE FEDERAL TAX LIENS ON THE PROPERTY

20. The United States restates and realleges paragraphs 1 through 19 of this Complaint as if the contents of those paragraphs were fully set forth in this paragraph 20.

21. Everett Farm, LLC acquired the Property from Weyerhaeuser Company by Special Warranty Deed that was filed of record with the Chancery Court Clerk of Lawrence County, Mississippi, on December 16, 2003, at Book A 139, pages 511-519. (A copy of this Special Warranty Deed is attached as **Exhibit 1** to this Complaint).

22. By virtue of the assessments described in paragraph 18, federal tax liens for the unpaid Tax Liabilities of the LLC for tax years 2006, 2007, and 2008 arose under 26 U.S.C. §§

6321 and 6322 on the dates the Tax Liabilities were assessed and attached and continue to attach to all property and rights to property of the LLC, whether acquired before or after the liens arose, including without limitation the LLC's interest in the Property comprising Parcel 1, Parcel 2, and Parcel 3 described in paragraph 16 above.

23. On April 7, 2014, the IRS filed a Notice of Federal Tax Lien (a copy of which is attached as **Exhibit 2** to this Complaint) in the records of the Chancery Court Clerk of Lawrence County, Mississippi, concerning the federal tax liens for the Tax Liabilities that the LLC owes (as described in paragraphs 18 and 19 above)

24. On October 24, 2016, a Warranty Deed (copy attached as **Exhibit 3**) purportedly transferring the Property from Everett Farm, LLC to V.E. Trust as the Trustee of the C.E. Trust was filed of record at Book A 184, pages 525-529 in the records of the Chancery Court Clerk of Lawrence County, Mississippi. The Warranty Deed stated that Everett Farm, LLC transferred its fee simple interest in the Property "for and in consideration of the sum of Ten Dollars and other good and valuable consideration." The only information, other than its name and the identification of the V.E. Trust as its Trustee, that the Warranty Deed included about the C.E. Trust was its representation that its address as Grantee under the Warranty Deed is 4567 Rockridge Road #1441, Pine Lake, Georgia 30072.

25. On information and belief, the LLC received either no consideration and/or grossly inadequate consideration for the transfer of record title to the Property from the LLC to the C.E. Trust. Nothing about the transfer displaced or disturbed the federal tax liens for the Tax Liabilities that attached to the Property prior to the transfer of record title and continue to encumber the Property. Thus, the purported transfer was made subject to the federal tax liens for

the Tax Liabilities that continue to encumber the Property. Consequently, C.E. Trust holds bare record title to the Property as the nominee of Everett Farm, LLC.

WHEREFORE, the United States of America prays for judgment as follows:

A. That this Court order and adjudge that Everett Farm, LLC is indebted to the United States for its unpaid corporate (Form 1120) federal income tax liabilities for tax years 2006, 2007, and 2008 in the amount of **\$626,777.87** as of February 18, 2020, plus further interest and statutory additions as provided by law, minus any credits or payments applied after February 18, 2020;

B. That this Court order, adjudge, and decree that the United States has valid federal tax liens to and upon all property and rights to property, both real and personal, tangible and intangible, of Everett Farm, LLC for its 2006, 2007, and 2008 corporate (Form 1120) federal income tax liabilities (described in paragraphs 18 and 19 above), including without limitation Everett Farm, LLC's interest in the Property described in paragraph 16 above in Lawrence County, Mississippi;

C. That the Defendants be required to appear and state and assert all their claims upon and interests in the Property described in paragraph 16 above (including without limitation that such a Defendant having no claims upon and interests in the Property appear and so advise the Court) and that the Court rank such claims vis-a-vis the claims of the United States to and upon the Property;

D. That this Court determine, order, adjudge, and decree that:

- (1) the federal tax liens of the United States for the corporate
(Form 1120) federal income tax liabilities of Everett Farm, LLC for tax

years 2006, 2007, and 2008 be foreclosed upon the Property described in paragraph 16 above;

- (2) the Property be sold in accordance with the law and practice of this Court, the findings of this Court, and the rights of the United States States, free and clear of any right, title, lien, claim, or interest of any other party hereto, their heirs, estates, or assigns; and
- (3) that the proceeds of such sale belonging to Everett Farm, LLC be distributed to the United States in accordance with the priority of its claims or interests to and upon Everett Farm, LLC's interest in the Property vis-a-vis the claims of the other defendants as determined by this Court and be applied to the corporate (Form 1120) federal income tax liabilities of Everett Farm, LLC for tax years 2006, 2007, and 2008; and

E. That the United States have its costs and such other and further relief to which it shows it is entitled and that the Court deems appropriate in the premises.

March 6, 2020

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney
General Tax Division

/s/Robert E. Dozier
ROBERT E. DOZIER
Trial Attorney, Tax Division
Southern Region
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Ben Franklin Station
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D. MICHAEL HURST, JR.
UNITED STATES ATTORNEY
Southern District of Mississippi

Counsel for the United States of America

JS 44 (Rev. 09/19)

CIVIL COVER SHEET Civil N.: 2:20-cv-43-KS-JCG

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Robert E. Dozier, U.S. Dept. of Justice (Tax Division)
P.O. Box 14198, Ben Franklin Station, Washington, D.C. 20044
Telephone: (202) 514-6073/ email: robert.e.dozier@usdoj.gov

DEFENDANTS

Everett Farm, LLC, et al. (see Complaint of the United States for additional Defendants)

County of Residence of First Listed Defendant

(IN U.S. PLAINTIFF CASES ONLY)

NOTE IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

| CONTRACT | TORTS | FORFEITURE/PENALTY | BANKRUPTCY | OTHER STATUTES | |
|---|--|---|---|--|---|
| <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise | PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice | PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions | <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | <input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes |
| REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property | CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education | PRISONER PETITIONS <input type="checkbox"/> Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement | | | |

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity)

26 USC 7402(a)

Brief description of cause: Reduce Form 1120 liabilities to judgment and foreclose federal tax liens for liabilities on property

VII. REQUESTED IN COMPLAINT:
☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$
 626,777.00

 CHECK YES only if demanded in complaint.
JURY DEMAND: ☐ Yes ☒ No
VIII. RELATED CASE(S) IF ANY

(See instructions)

JUDGE

DOCKET NUMBER

DATE
03/06/2020SIGNATURE OF ATTORNEY OF RECORD
Robert E. Dozier

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE Starrett

MAG JUDGE Gargiulo

511

INDEXING INSTRUCTIONS FOR LAWRENCE COUNTY, MISSISSIPPI:
 SE ¼ of NW ¼ and SW ¼ of SW ¼ of Section 13, T9N, R21W
 SE ¼ of SE ¼ of Section 14, T9N, R21W

SPECIAL WARRANTY DEED

FOR AND IN CONSIDERATION of the sum of Ten Dollars (\$10.00) cash in hand paid, and other good and valuable considerations, the receipt and sufficiency of all of which is hereby acknowledged, **WEYERHAEUSER COMPANY**, a Washington corporation (hereinafter referred to as Grantor) does hereby sell, convey and warrant specially unto **EVERETT FARM, LLC**, a Mississippi Limited Liability Company (hereinafter referred to as Grantee) the following described property lying and being situated in Lawrence County, Mississippi, to-wit:

Township 9 North, Range 21 West

First

Section 13: 6.77 acres of land, more or less, lying in the SE ¼ of NW ¼, said 6.77 acres being more fully described as follows, to-wit:

Beginning at the NW corner of the SW ¼ of NE ¼ of Section 13, T9N, R21W, Lawrence County, Mississippi; thence run South 00 deg. 18 min. 43 sec. West, 775.64 feet to the south margin of Everett Lane for the POINT OF BEGINNING of the following described parcel; thence run South 00 deg. 18 min. 43 sec. West, 551.42 feet; thence run North 89 deg. 25 min. 07 sec. West, 932.87 feet to an iron pin found; thence run North 89 deg. 25 min. 07 sec. West, 218.06 feet to the south margin of Everett Lane; thence run along margin of said lane for the next six calls: North 66 deg. 02 min. 33 sec. East, 273.86 feet; thence run North 57 deg. 39 min. 32 sec. East, 200.52 feet; thence run North 69 deg. 19 min. 27 sec. East, 149.03 feet; thence run North 82 deg. 42 min. 54 sec. East, 256.48 feet; thence run North 66 deg. 32 min. 01 sec. East, 86.41 feet; thence run North 52 deg. 18 min. 41 sec. East, 329.93 feet back to the POINT OF BEGINNING. 6.77 Acres



Second

Section 13 & 14:

34.41 acres of land, more or less, lying in the SW ¼ of SW ¼ of Section 13 (19.35 acres) and in the SE ¼ of SE ¼ of Section 14 (15.06 acres), said 34.41 acres being more fully described as follows, to-wit:

Beginning at the SE corner of the SW ¼ of SW ¼ of Section 13, T9N, R21W, Lawrence County, Mississippi; thence run North 00 deg. 39 min. 50 sec. West, 665.93 feet to a lighter knot found; thence run North 89 deg. 25 min. 07 sec. West, 1,314.19 feet to a steel corner post; thence run North 00 deg. 06 min. 00 sec. West, 232.35 feet to the south margin of Everett Lane; thence run along



margin of said lane for the next six calls: South 45 deg. 19 min. 13 sec. West, 177.91 feet; thence run south 62 deg. 47 min. 12 sec. West, 215.45 feet; thence run South 70 deg. 16 min. 07 sec. West, 634.15 feet; thence run South 58 deg. 14 min. 20 sec. West, 113.31 feet; thence run South 45 deg. 06 min. 23 sec. West, 312.39 feet; thence run South 33 deg. 05 min. 59 sec. West, 176.02 feet; thence run South 89 deg. 00 min. 00 sec. East, 2,321.43 feet; thence run North 00 deg. 39 min. 50 sec. West, 165.00 feet; thence run South 89 deg. 00 min. 00 sec. East, 264.00 feet; thence run South 00 deg. 39 min. 50 sec. East, 165.00 feet; thence run South 89 deg. 00 min. 00 sec. East, 66.00 feet back to the POINT OF BEGINNING. 34.41 Acres

Containing in the aggregate 41.18 acres of land, more or less, as shown on plats attached hereto and made a part hereof.

Grantor reserves unto itself, all of its undivided interest in and to all of the oil, gas and other minerals of like kind and nature presently owned by it in, on and/or under the lands herein conveyed.

Grantor reserves for itself, its successors and assigns, a royalty interest in any rock, sand, gravel and aggregate which may be recovered by Grantee or persons claiming through Grantee, from the property herein conveyed, in the amount of fifty percent (50%) of the fair market value of such resources at the time of their extraction from the lands herein conveyed.

This reservation of royalty includes fifty (50%) of all consideration which may be received by Grantee or his successors or assigns in connection with sale or extraction of such substances from the lands herein conveyed, including lease or sale contract consideration, lease payment or advance royalty payment. If any sale or lease agreement is executed by Grantee, he agrees to mail a copy of such agreement to Grantor at the address stated herein within 60 days of execution.

Grantor excepts from and reserves herein all wood, timber and forest products ("timber") lying, standing, growing and to be grown on that part of Subject Property located in the S ½ of SW ¼ of SW ¼ of Section 13, T9N, R21W and the SE ¼ of SE ¼ south of public road in Section 14, T9N, R21W for a period of time until December 31, 2008. Grantor further reserves the right of ingress and egress over and across the lands herein conveyed to Grantor, for its employees and contractors as necessary or appropriate for the purpose of managing and harvesting activities, including, but not limited to, fertilization, application of herbicides, marking by paint or otherwise, cruising, measuring, burning undergrowth or undesirable species, treatment for pests

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and disease, thinning, harvesting, cutting or taking away the timber, wood and forest products and in general, doing whatever is necessary and proper, in its sole discretion, to obtain possession of and remove the described timber and manage the property. All logging, harvest and log removal activity shall conform generally to the standards applied by Grantor to Grantor's other forest land. Grantor will not be responsible to Grantee for damage to the subject land resulting from the logging, harvest and log removal activity. Grantor's right to management activities and harvesting activities described above shall be paramount to Grantee's and others claiming through Grantee's right to use the property for any purpose whatsoever.

Grantor shall have until December 31, 2008 to cut and remove said timber from Subject Property herein conveyed at such time all timber remaining on Subject Property shall be Grantee's.

Grantor agrees to defend, indemnify and hold Grantee harmless from any loss, cost, expense, liability or claims arising from the activities of Grantor or its successors/assigns, their employees, agents or representatives during the term of the above timber reservation by Grantor.

The warranty of this conveyance is subject to the Grantor's reservations set forth above and:

1. Any and all protective covenants.
2. Oil, gas and mineral leases or reservations, and any and all prior severances and reservations of oil, gas and minerals, on, in and under said land.
3. Easements and/or rights of way, including, but not limited to, any existing easements and/or rights-of-way for public utilities and public streets and highways now in force and effect on and across the above lands; and/or governmental ordinances or regulations of record among the Lawrence County land records affecting the subject property.
4. The obligations and duties of the Bogalusa Roundwood Supply and Cutting Rights Agreement between Grantor and Gaylord Container Ltd., its successors and assigns. Grantee herein for itself, its heirs, successors and assigns, assumes the obligations of Grantor thereunder with respect to the above described property. Grantee agrees to defend and indemnify Grantor from any and all loss, damage or alleged loss or damage arising from and related to or in any way connected with any breach or alleged breach by Grantee, its successors and assigns, including but not limited to the costs of defense.
5. Grantor's rights or claims of parties in possession not shown by public records.
6. Any discrepancies, conflicts, encroachments, servitudes, shortages in area and

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boundaries or other facts which a correct survey would show.

7. The lien of the following general and special taxes for the year or years specified:
Taxes for the year 2003 and subsequent years, not yet due and payable.
8. Any and all matters of record.

Ad valorem taxes to be assessed to the subject property for the 2003 tax year shall be paid by Grantor. Grantor certifies all property taxes for the 2002 tax year have been fully paid.

This deed may be signed in multiple counterparts and all parts may be combined as a single instrument.

154 WITNESS THE SIGNATURE of the undersigned by its duly authorized officer on this day of December, 2003.

WEYERHAEUSER COMPANY
a Washington Corporation

By: James M. Branson *JB*
James M. Branson
Vice President, Southern Timberlands

ATTEST:

Caida M. Huggs

Assistant Secretary

WITNESS THE SIGNATURE of the undersigned on this 16 day of Dec., 2003.

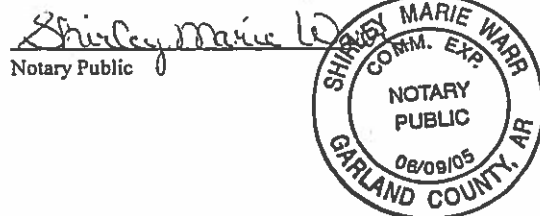
EVERETT FARM, LLC

By: Osmond Everett, Jr.
Osmond Everett, Jr.

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STATE OF Arkansas
COUNTY OF Garland

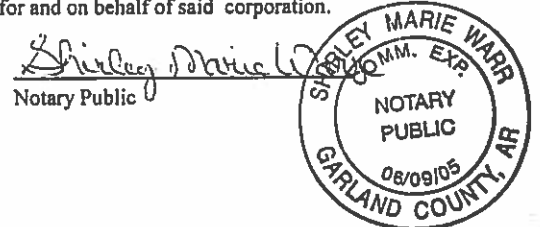
Personally appeared before me, the undersigned authority in and for said county and state, on this 15th day of December, 2003, within my jurisdiction, the within named JAMES M. BRANSON, personally known by me to be the Vice President, Southern Timberlands of WEYERHAEUSER COMPANY, a Washington corporation, who acknowledged that he executed the above and foregoing instrument after having been first duly authorized to do so for and on behalf of said corporation.



My Commission Expires: 6/9/05

STATE OF Arkansas
COUNTY OF Garland

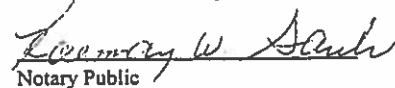
Personally appeared before me, the undersigned authority in and for said county and state, on this 15th day of December, 2003, within my jurisdiction, the within named Coila M. Huggs, personally known by me to be the Assistant Secretary of WEYERHAEUSER COMPANY, a Washington corporation, who acknowledged that he/she executed the above and foregoing instrument after having been first duly authorized to do so for and on behalf of said corporation.



My Commission Expires: 6/9/05

STATE OF MISSISSIPPI
COUNTY OF Lauderdale

Personally appeared before me, the undersigned authority in and for said county and state, on this 16th day of December, 2003, within my jurisdiction, the within named Osmond Everett, Jr., personally known by me to be the member/manager of EVERETT FARM, LLC, a Mississippi Limited Liability Company, who acknowledged that he executed the above and foregoing instrument after having been first duly authorized to do so for and on behalf of said company.



My Commission Expires: May 3, 2006

GRANTOR'S ADDRESS:

Weyerhaeuser Company
211 Armstrong Road
Columbia, MS 39429
601-736-0980

GRANTEE'S ADDRESS:

Everett Farm, LLC
153 Edwards Owens Drive
Terry, MS 39170
601-878-0099

This Instrument Prepared by:

Adrian M. Case
Weyerhaeuser Company
211 Armstrong Road
Columbia, MS 39429
601-736-0980

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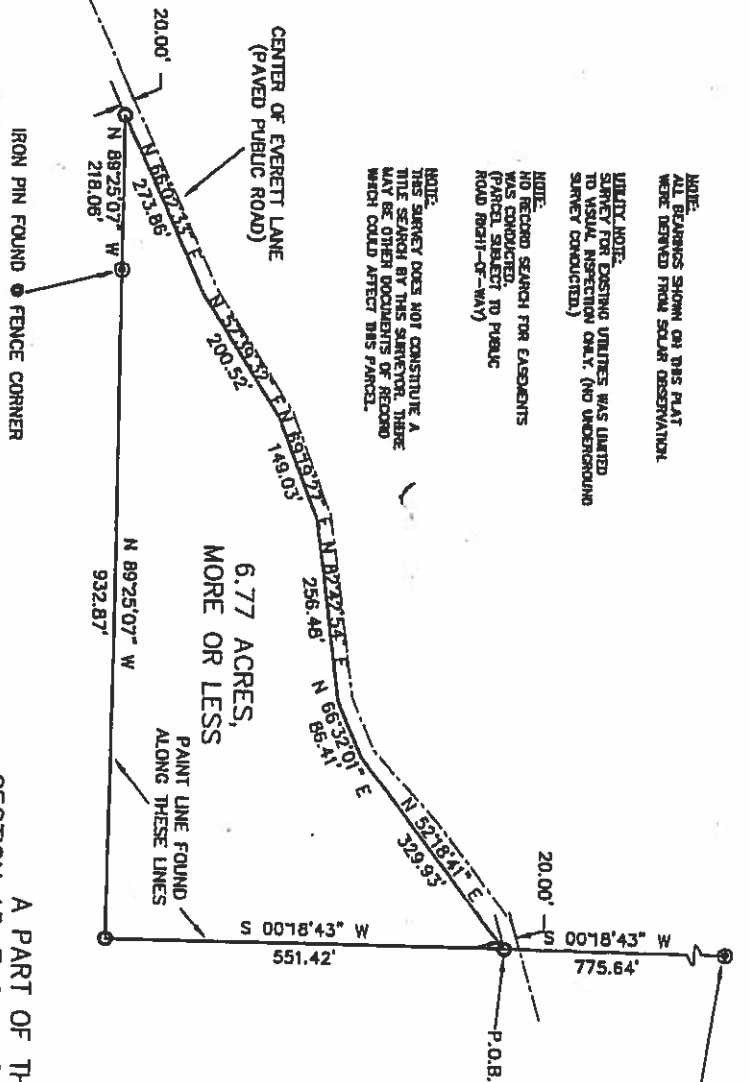
SCALE: 1" = 200'
CLASS "D" SURVEY

DATE OF FIELD SURVEY:
NOVEMBER 24, 2003
REFERENCE MATERIALS:
PREVIOUS SURVEYS

NOTE:
ALL BEARINGS SHOWN ON THIS PLAN
WERE DERIVED FROM SOLAR OBSERVATION
SURVEY CONDUCTED.

NOTE:
NO RECORD SEARCH FOR EASEMENTS
WAS CONDUCTED.
(PARCEL SUBJECT TO PUBLIC
ROAD RIGHT-OF-WAY)

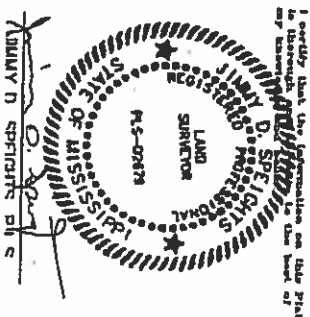
NOTE:
THIS SURVEY DOES NOT CONSTITUTE A
TITLE SEARCH BY THIS SURVEYOR. THERE
MAY BE OTHER DOCUMENTS OF RECORD
WHICH COULD AFFECT THIS PARCEL.



NW CORNER OF THE SW 1/4 OF THE
NE 1/4 OF SECTION 13,
T-9-N, R-21-W,
LAWRENCE COUNTY, MS
(CORNER POST FOUND)

| LEGEND | |
|--------|----------------|
| ○ | IRON PIN SET |
| ⊙ | MONUMENT FOUND |

A PART OF THE SE 1/4 OF THE NW 1/4 OF
SECTION 13, T-9-N, R-21-W, LAWRENCE COUNTY, MISSISSIPPI



SURVEY FOR:
OSMOND EVERETT



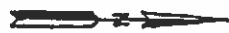
Speights Engineering
P.O. Box 1133
Monticello, Mississippi 39064

Date: 11/24/03

Scale: 1" = 200'

DRAWN: DMS16

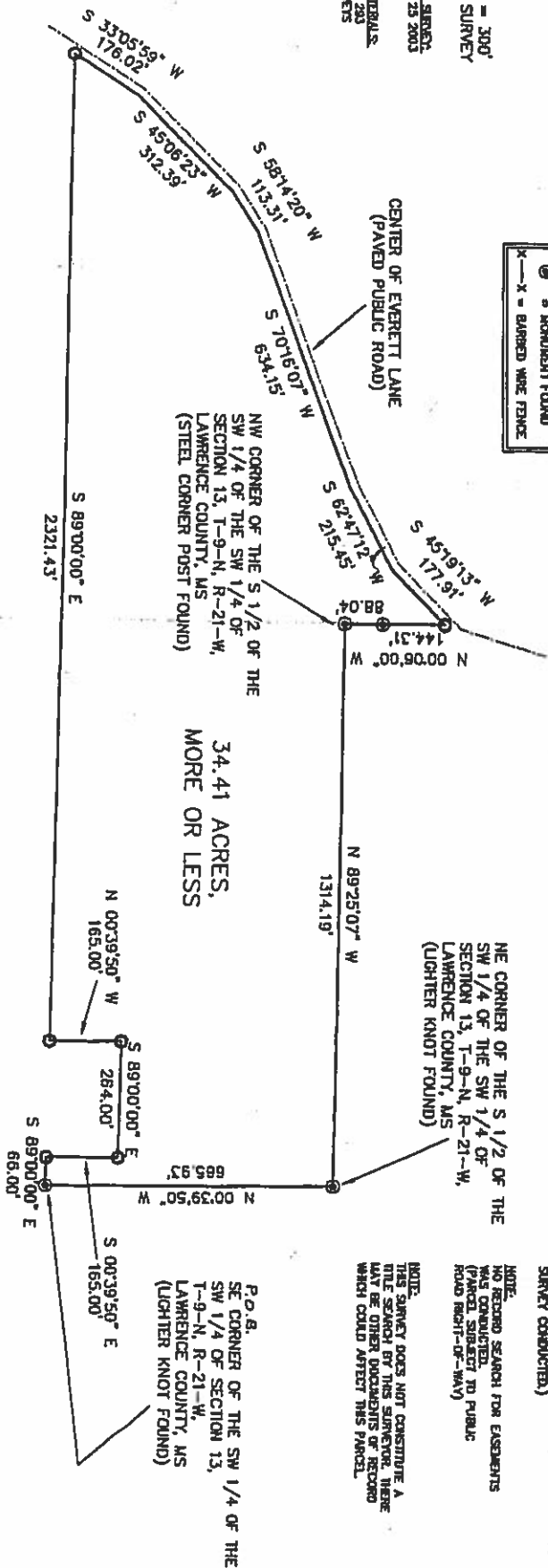
517



SCALE: 1" = 300'
CLASS "D" SURVEY

DATE OF FIELD SURVEY:
NOVEMBER 24, 2003
REFERENCE MATERIALS:
DELAWARE, PG. 203
PREVIOUS SURVEYS

| LEGEND | |
|--------|--------------------|
| O | IRON PIN SET |
| ⊙ | IRON NAIL FOUND |
| X-X | BARRIED WIRE FENCE |



A PART OF THE SW 1/4 OF THE SW 1/4 OF SECTION 13,
AND A PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 14,
T-9-N, R-21-W, LAWRENCE COUNTY, MISSISSIPPI.

I certify that the information on this plan is true and correct to the best of my knowledge and belief.

STATE OF MISSISSIPPI
LAND SURVEYOR
P.L.S.-00079

OSMOND EVERETT

Speights Engineering

P.O. Box 1133
Monticello, Mississippi 39064

Date: 11/24/03 Scale: 1" = 300' DWG: 01551B

NOTE:
ALL BEARINGS SHOWN ON THIS PLAN WERE DERIVED FROM SOLAR OBSERVATION.

UTILITY NOTE:
SURVEY FOR EXISTING UTILITIES WAS LIMITED TO VISUAL INSPECTION ONLY. (NO UNDERGROUND SURVEY CONDUCTED).

NOTE:
NO RECORD SEARCH FOR EASEMENTS WAS CONDUCTED. (PAVED PUBLIC ROAD RIGHT-OF-WAY)

NOTE:
THIS SURVEY DOES NOT CONSTITUTE A TITLE SEARCH BY THIS SURVEYOR. THERE MAY BE OTHER DOCUMENTS OF RECORD WHICH COULD AFFECT THIS PARCEL.

P.O.B.
SE CORNER OF THE SW 1/4 OF THE SW 1/4 OF SECTION 13, T-9-N, R-21-W, LAWRENCE COUNTY, MS (LIGHTER KNOT FOUND)

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CERTIFIED COPY OF RESOLUTION

WEYERHAEUSER COMPANY

"RESOLVED, that the President or a Vice President and the Secretary or an Assistant Secretary, are hereby authorized to execute, in the name of the Company, and deliver, all deeds, bills of sale or other conveyances."

I, Vicki A. Merrick, Assistant Secretary of Weyerhaeuser Company, do hereby certify that the foregoing is a true and correct copy of a resolution adopted by the Board of Directors of Weyerhaeuser Company at a meeting held November 11, 1947, and that the said resolution is now in full force and effect.

Dated at Federal Way, Washington, this 16th day of December,
2003.



Vicki A. Merrick
Assistant Secretary
Weyerhaeuser Company

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CERTIFICATE OF INCUMBENCY

I, Vicki A. Merrick, Assistant Secretary of Weyerhaeuser Company, do hereby certify that James M. Branson holds the office of Vice President pursuant to Section 1 of Article V of the Bylaws of Weyerhaeuser Company, a corporation organized under the laws of the State of Washington.

Dated at Federal Way, Washington this 10th day of December 2023.



Vicki A. Merrick
Assistant Secretary
Weyerhaeuser Company



STATE OF MISSISSIPPI 3:10 PM 12-16 200 3
LAWRENCE COUNTY
IN B A139 R511
I CERTIFY THIS
INSTRUMENT WAS
FILED FOR RECORD BY Kevin Rayborn D.C.



Certified to be a true copy this
the 12th day of November 2015

Kevin Rayborn
Kevin Rayborn
Chancery Clerk, Lawrence County, Miss.

By _____

14583

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

Notice of Federal Tax Lien

| | | |
|--|----------------------------|--------------------------------------|
| Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 Lien Unit Phone: (800) 913-6050 | Serial Number 992459914 | For Optional Use by Recording Office |
|--|----------------------------|--------------------------------------|

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer EVERETT FARMS LLC, a Corporation

Residence 288 EVERETT RD
NEWHEBRON, MS 39140

FILED

APR 07 2014

LAWRENCE COUNTY, MS 1057 A.M.
KEVIN RAYBORN, CHANCERY CLERKBY *Kevin Rayborn* D.C.

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

| Kind of Tax (a) | Tax Period Ending (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment (f) |
|--------------------|-----------------------------|---------------------------|------------------------------|---------------------------------|--|
| 1120 | 12/31/2006 | [REDACTED] 344 | 03/15/2007 | 04/14/2017 | |
| 1120 | 12/31/2006 | [REDACTED] 344 | 11/30/2009 | 12/30/2019 | |
| 1120 | 12/31/2006 | [REDACTED] 344 | 11/05/2012 | 12/05/2022 | 208750.63 |
| 1120 | 12/31/2007 | [REDACTED] 344 | 11/30/2009 | 12/30/2019 | |
| 1120 | 12/31/2007 | [REDACTED] 344 | 11/05/2012 | 12/05/2022 | 61277.23 |
| 1120 | 12/31/2008 | [REDACTED] 344 | 03/15/2009 | 04/14/2019 | |
| 1120 | 12/31/2008 | [REDACTED] 344 | 11/30/2009 | 12/30/2019 | |
| 1120 | 12/31/2008 | [REDACTED] 344 | 12/03/2012 | 01/02/2023 | 133396.73 |

Certified to be a true and correct copy this
the 10th day of April 2014

Chancery Clerk, Lawrence County, Miss.

By *Kevin Rayborn*

Place of Filing

CHANCERY CLERK
LAWRENCE COUNTY
MONTICELLO, MS 39654

Total \$ 403424.59

This notice was prepared and signed at NASHVILLE, TN, on this,the 01st day of April, 2014.

Signature *[Signature]*
for S FREEMAN

Title
REVENUE OFFICER 25-14-1418
(404) 338-9359

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X



STATE OF MISSISSIPPI
COUNTY OF LAWRENCE

WARRANTY DEED

STATE OF MISSISSIPPI 10-24 2016
LAWRENCE COUNTY
IN B A184 P525
I CERTIFY THIS INSTRUMENT WAS
FILED FOR RECORD BY Kevin Rayborn, C.K. D.C.

THIS INDENTURE, made the 12th day of October in the year two
Thousand and sixteen, between

EVERETT FARM, LLC

As party or parties of the first part, hereinafter called Grantor, and

V. E. TRUST as Trustee of the C. E. TRUST

As party or parties of the second part, hereinafter called Grantee, (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

WITNESSETH that: Grantor, for and in consideration of the sum of Ten Dollars and other good and valuable consideration (\$10.00) in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold, aliened, conveyed and confirmed unto the said Grantee the following described property, to Wit:

See Exhibit "A"

See Exhibit "B" Form 10916, Withdraw of Filed Notice of Federal Tax Lien
(Filed 4/7/14 @ 10:57 am - Form 668 (y) (c))

Subject to all easements, rights-of-way and restrictive covenants of record.

TO HAVE AND HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining, to the only proper use, benefit and behoof of the said Grantee forever in FEE SIMPLE.

AND THE SAID Grantor will warrant and forever defend the right and title to the above-described property unto the said Grantee against the claims of all persons whomsoever.

IN WITNESS WHEREOF, the Grantor has signed and sealed this Deed, the day and year above written.

By: Everett Farm, LLC (SEAL)
Title: Member

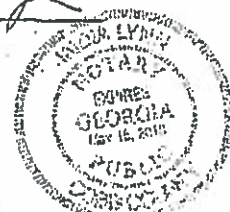
State of Mississippi
County of Lawrence

PERSONALLY appeared before me, the undersigned authority in and for the aforesaid jurisdiction, the within named Major Everett, who acknowledge that he signed and delivered the foregoing Warranty Deed on the day and year therein mentioned as his own act and deed.

Given under my hand and seal of office, this 19th day of October, 2016.

[Signature]
Notary Public

Grantor: 288 Everett Road, New Hebron, MS 39140 (601) 694 2412
Grantee: 4567 Rockbridge Rd., # 1441, Pine Lake, GA 30072 (470) 343 2723



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EXHIBIT "A"

Township 9 North, Range 21-WestFirst

Section 13: 6.77 acres of land, more or less, lying in the SE $\frac{1}{4}$ of NW $\frac{1}{4}$, said 6.77 acres being more fully described as follows, to-wit:

Beginning at the NW corner of the SW $\frac{1}{4}$ of NE $\frac{1}{4}$ of Section 13, T9N, R21W, Lawrence County, Mississippi; thence run South 00 deg. 18 min. 43 sec. West, 775.64 feet to the south margin of Everett Lane for the POINT OF BEGINNING of the following described parcel; thence run South 00 deg. 18 min. 43 sec. West, 551.42 feet; thence run North 89 deg. 25 min. 07 sec. West, 932.87 feet to an iron pin found; thence run North 89 deg. 25 min. 07 sec. West, 218.06 feet to the south margin of Everett Lane; thence run along margin of said lane for the next six calls: North 66 deg. 02 min. 33 sec. East, 273.86 feet; thence run North 57 deg. 39 min. 32 sec. East, 200.52 feet; thence run North 69 deg. 19 min. 27 sec. East, 149.03 feet; thence run North 82 deg. 42 min. 54 sec. East, 256.48 feet; thence run North 66 deg. 32 min. 01 sec. East, 86.41 feet; thence run North 52 deg. 18 min. 41 sec. East, 329.93 feet back to the POINT OF BEGINNING. 6.77 Acres

Second

Section 13 & 14:

34.41 acres of land, more or less, lying in the SW $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 13 (19.35 acres) and in the SE $\frac{1}{4}$ of SE $\frac{1}{4}$ of Section 14 (15.06 acres), said 34.41 acres being more fully described as follows, to-wit:

Beginning at the SE corner of the SW $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 13, T9N, R21W, Lawrence County, Mississippi; thence run North 00 deg. 39 min. 50 sec. West, 665.93 feet to a lighter knot found; thence run North 89 deg. 25 min. 07 sec. West, 1,314.19 feet to a steel corner post; thence run North 00 deg. 06 min. 00 sec. West, 232.35 feet to the south margin of Everett Lane; thence run along margin of said lane for the next six calls: South 45 deg. 19 min. 13 sec. West, 177.91 feet; thence run south 62 deg. 47 min. 12 sec. West, 215.45 feet; thence run South 70 deg. 16 min. 07 sec. West, 634.15 feet; thence run South 58 deg. 14 min. 20 sec. West, 113.31 feet; thence run South 45 deg. 06 min. 23 sec. West, 312.39 feet; thence run South 33 deg. 05 min. 59 sec. West, 176.02 feet; thence run South 89 deg. 00 min. 00 sec. East, 2,321.43 feet; thence run North 00 deg. 39 min. 50 sec. West, 165.00 feet; thence run South 89 deg. 00 min. 00 sec. East, 264.00 feet; thence run South 00 deg. 39 min. 50 sec. East, 165.00 feet; thence run South 89 deg. 00 min. 00 sec. East, 66.00 feet back to the POINT OF BEGINNING. .34.41 Acres

Legal Description

Exhibit "A"

TRACT NO. 1:

COMMENCING AT THE NORTHWEST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 13, TOWNSHIP 9 NORTH, RANGE 21 WEST, LAWRENCE COUNTY, MISSISSIPPI; THENCE RUN SOUTH 00 DEGREES 18 MINUTES 43 SECONDS WEST 775.64 FEET TO SOUTH MARGIN OF EVERETT LANE FOR THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL; THENCE RUN SOUTH 00 DEGREES 18 MINUTES 43 SECONDS WEST, 581.42 FEET; THENCE RUN NORTH 89 DEGREES 25 MINUTES 07 SECONDS WEST 932.87 FEET TO AN IRON PIN FOUND; THENCE RUN NORTH 89 DEGREES 25 MINUTES 07 SECONDS WEST 218.06 FEET TO THE SOUTH MARGIN OF EVERETT LANE; THENCE RUN ALONG MARGIN OF SAID LANE FC THE NEXT SIX CALLS: NORTH 68 DEGREES 02 MINUTES 33 SECONDS EAST 273.86 FEE THENCE RUN NORTH 57 DEGREES 39 MINUTES 32 SECONDS EAST 200.52 FEET; THENCE RL NORTH 69 DEGREES 19 MINUTES 27 SECONDS EAST 149.03 FEET; THENCE RUN NORTH 82 DEGREES 42 MINUTES 54 SECONDS EAST 266.48 FEET; THENCE RUN NORTH 66 DEGREES 32 MINUTES 01 SECONDS EAST 86.41 FEET; THENCE RUN NORTH 52 DEGREES 18 MINUTES 41 SECONDS EAST 329.93 FEET BACK TO THE POINT OF BEGINNING. SAID PARCEL CONTAINING 8.77 ACRES, MORE OR LESS, AND BEING A PART OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 13, TOWNSHIP 9 NORTH, RANGE 21 WEST, LAWRENCE COUNTY, MISSISSIPPI.

TRACT NO. 2:

BEGINNING AT THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 13, TOWNSHIP 9 NORTH, RANGE 21 WEST, LAWRENCE COUNTY, MISSISSIPPI;

THENCE RUN NORTH 00 DEGREES 39 MINUTES 50 SECONDS WEST 665.93 FEET TO A LIGHTER KNOT FOUND; THENCE RUN NORTH 89 DEGREES 25 MINUTES 07 SECONDS WEST 1314.18 FEET TO A STEEL CORNER POST; THENCE RUN NORTH 00 DEGREES 06 MINUTES 00 SECONDS WEST 232.36 FEET TO THE SOUTH MARGIN OF EVERETT LANE; THENCE RUN ALONG MARGIN OF SAID LANE FOR THE NEXT SIX CALLS: SOUTH 45 DEGREES 19 MINUTES 13 SECONDS WEST 177.91 FEET; THENCE RUN SOUTH 62 DEGREES 47 MINUTES 12 SECONDS WEST 216.45 FEET; THENCE RUN SOUTH 70 DEGREES 16 MINUTES 07 SECONDS WEST 634.16 FEET; THENCE RUN SOUTH 58 DEGREES 14 MINUTES 20 SECONDS WEST 113.31 FEET; THENCE RUN SOUTH 4 DEGREES 06 MINUTES 23 SECONDS WEST 312.39 FEET; THENCE RUN SOUTH 33 DEGREES 0 MINUTES 59 SECONDS WEST 178.02 FEET; THENCE RUN SOUTH 89 DEGREES 00 MINUTES 00 SECONDS EAST 2321.43 FEET; THENCE RUN NORTH 00 DEGREES 39 MINUTES 50 SECONDS WEST 165.00 FEET; THENCE RUN SOUTH 89 DEGREES 00 MINUTES 00 SECONDS EAST 284.00 FEET; THENCE RUN SOUTH 00 DEGREES 39 MINUTES 50 SECONDS EAST 165.00 FEET; THENCE RUN SOUTH 89 DEGREES 00 MINUTES 00 SECONDS EAST 66.00 FEET BACK TO THE POINT OF BEGINNING. SAID PARCEL CONTAINING 34.41 ACRES, MORE OR LESS, AND BEING A PART OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 13, AND A PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 14, TOWNSHIP 9 NORTH, RANGE 21 WEST, LAWRENCE COUNTY, MISSISSIPPI.

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| | | | | | |
|--|---|---------------------------|---------------------------|------------------------------|-------------------------------------|
| *** PARTIAL WITHDRAWAL *** PARTIAL WITHDRAWAL *** | | | | | |
| Form 10916 (Rev. 2-2012) | 9112 Department of the Treasury - Internal Revenue Service Withdrawal of Filed Notice of Federal Tax Lien | | | | |
| Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 | Serial Number | | | | |
| (800) 913-6050 | 136152914 | | | | |
| I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not effect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official in the office where the Notice of Federal Tax Lien was filed on <u>January 05, 2015</u> , is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions. | | | | | |
| Name of Taxpayer MAJOR EVERETT MBR only.* (MAJOR EVERETT MBR only, in the liability of EVERETT FARM LLC MAJOR EVERETT MBR.) | | | | | |
| Residence 5037 UNION ST UNION CITY, GA 30291-0000 | | | | | |
| COURT RECORDING INFORMATION: | | | | | |
| Liber | Page | | | | |
| n/a | n/a | | | | |
| UCC No. | Serial No. | | | | |
| n/a | n/a | | | | |
| Kind of Tax (a) | Tax Period Ended (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment (f) |
| 1120 | 12/31/2009 | XX-XXX2344 | 08/04/2014 | 09/03/2024 | 61.48 |
| 1120 | 12/31/2010 | XX-XXX2344 | 08/04/2014 | 09/03/2024 | 97.21 |
| 1120 | 12/31/2012 | XX-XXX2344 | 08/04/2014 | 09/03/2024 | 86.81 |
| *PARTIAL WITHDRAWAL. With respect to the tax liabilities for EVERETT FARM LLC MAJOR EVERETT MBR, MAJOR EVERETT MBR has met the provisions for withdrawal of the Notice of Federal Tax Lien for the liabilities identified above. The referenced notice of lien is withdrawn only insofar as it relates to MAJOR EVERETT MBR. The notice of tax lien remains in effect against EVERETT FARM LLC from the recordation date as shown on the original Notice of Federal Tax Lien.* | | | | | |
| ***** | | | | | |
| Place of Filing CHANCERY CLERK LAWRENCE COUNTY MONTICELLO, MS 39654 | | | | | Total 245.50 |

 This certificate was prepared and signed at NASHVILLE, TN, on this,

 the 16th day of September 2016.

| | |
|------------------------------------|--|
| Signature <i>Cheryl Cordaro</i> | Title Director, Specialty Collections |
|------------------------------------|--|

Cat. No. 24586T

Part 2 - Taxpayer Copy

www.irs.gov

Form 10916 (Rev. 2-2012)

*** PARTIAL WITHDRAWAL *** PARTIAL WITHDRAWAL ***

Form 10916
(Rev. 2-2012)

9112 Department of the Treasury - Internal Revenue Service
Withdrawal of Filed Notice of Federal Tax Lien *** PARTIAL ***

Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 Serial Number
(800) 913-6050 992459614

I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not affect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official in the office where the Notice of Federal Tax Lien was filed on April 07, 2014 is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.

Name of Taxpayer
MAJOR EVERETT MBR only.* (MAJOR EVERETT MBR only, in the liability of EVERETT FARM LLC MAJOR EVERETT MBR.)

Residence 5037 UNION ST
UNION CITY, GA 30291-0000

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
2969 348 n/a 2014-0126203

| Kind of Tax (a) | Tax Period Ended (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment (f) |
|--|-------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------|
| 1120 | 12/31/2006 | XX-XXX2344 | 03/15/2007 | 04/14/2017 | 1120 1: |
| 1120 | 12/31/2007 | XX-XXX2344 | 11/30/2009 | 12/30/2019 | 1120 1: |
| 1120 | 12/31/2008 | XX-XXX2344 | 03/15/2009 | 04/14/2019 | 1120 1: |
| *PARTIAL WITHDRAWAL. With respect to the tax liabilities for EVERETT FARM LLC MAJOR EVERETT MBR, MAJOR EVERETT MBR has met the provisions for withdrawal of the Notice of Federal Tax Lien for the liabilities identified above. The referenced notice of lien is withdrawn only insofar as it relates to MAJOR EVERETT MBR. The notice of tax lien remains in effect against EVERETT FARM LLC from the recordation date as shown on the original Notice of Federal Tax Lien.* | | | | | |
| Clerk of Superior Court Fulton County Atlanta, GA 30303 | | | | | 403424.59 |

Place of Filing NASHVILLE, TN

Total

16th September 2016

This certificate was prepared and signed at _____, on this,

the _____ day of _____, _____
Director, Specialty Collections

Signature Cheryl Cordaro Title _____
Cal. No. 24586T Part 2 - Taxpayer Copy www.irs.gov Form 10916 (Rev. 2-2012)